--- 22 on 24 Cigarettes - the Budget of 1939 overprints ---

--- as used by "Imperial Tobacco", Montreal [6-10D] ---

On April 26th 1935 a 2% municipal retail sales tax was enacted for the City of Montreal and its environs. Thus effective May 1st 1935, for sale in Montreal, "Imperial Tobacco" had been producing a *twenty-four* cigarette package selling with the municipal sales tax included for 25¢, since any fraction of a *tax-cent* was counted as a whole cent. When the first wartime Budget of September 12th 1939 increased the excise duty on *small cigarettes* from $ 4.00 to $ 5.00 the manufacturers, to keep the price at 25¢, decreased their packages by one cigarette per pack of ten or major fraction thereof, and the pre-war "Montreal" pack of twenty-four became a *twenty-two* cigarette 25¢ pack.

"Imperial Tobacco" overprinted their *on-hand* stock of the imperforate Series "C" twenty-four cigarettes stamp in black ink with a central 8 mm. *killer* Gothic **22** plus a pair of 4 mm. **O** square *corner killers* as the company provisional **RC-435**. Thus in October 1939, the *twenty-three* cigarette pack was being sold *across Canada* (with Montreal excluded) at 25¢, while the *twenty-two* cigarette pack was being sold in Montreal (and its environs) at the same 25¢.

★**RC-435** - **22** on 24 cigarettes, imperf, the "Imperial Tobacco" overprint, coded **CJC / 6-10D** in September 1939

At the same time BABN overprinted the imperforate Series "C" twenty-four cigarettes stamp in black ink with four central 6 mm. *killer bars*, separating a pair of 4 mm. modern Roman **22**'s, plus four stacked 4 mm. *corner killer bars* as the BABN provisional **RC-468**.

★**RC-468** - **22** on 24 cigarettes, imperf, the BABN overprint, coded **AJD / 6-10D** by "Imperial Tobacco" in October 1939

[★RC-468]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1939	---	---	---	---	---	---	---	---	---	AJD	---	---

--- 22 Cigarettes - imperforate - used by “Imperial Tobacco” - [6-10D] - 1939-42 ---

The imperforate twenty-two cigarette Series “C” definitive was in use at “Imperial Tobacco” by September 1939. The hidden letters “H-V” indicate that the die was approved for BABN in mid-1939. The collection ***does not contain*** a copy of the *perforated* version **RC-387** used by “Imperial Tobacco”.

When the Budget of June 24th 1940 increased the *small cigarette* excise duty from $5.00 to $6.00 per thousand cigarettes, Imperial began the manufacture of *twenty* cigarettes retailing *across Canada* for 25¢.

The Province of Quebec on July 1st 1940, abolishing all existing municipal and provincial tobacco taxes, imposed a flat 10% tax on tobacco products. This meant an added 3¢ provincial tax on a 25¢ package, and thus after July 1940 the *twenty* cigarette pack would have retailed at 28¢ in Quebec. In response to the Quebec retailer complaints concerning the odd cent pricing, early in 1941 “Imperial Tobacco” restored the *twenty-two* cigarette package for retail *in Quebec* at 30¢ per package.

★**RC-388** - 22 cigarettes, imperf, coded **CJC / 6-10D** by “Imperial Tobacco” in September 1939

★**RC-388** - 22 cigarettes, imperf, coded **BLA / 6-10D** by “Imperial Tobacco” in February 1941

--- the cancellations read horizontally upright - 27 copies to date ---

[★RC-388]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1939	---	---	---	---	---	---	---	---	CJC	AJD	BJD	CJD
1940	AKA	BKA	CKA	AKB	BKB	CKB	---	---	---	---	---	---
1941	---	BLA	CLA	ALB	BLB	CLB	ALC	BLC	CLC	ALD	BLD	CLD
1942	AMA	BMA	CMA	AMB	BMB	CMB	---	---	---	---	---	---

The sale of the 22 cigarette pack under the 1940 Budget was not restricted to 30¢ sale in *Quebec*. The “Toronto Star” advertises “British Consols” at 22 for 25¢ in September 1941.

--- BABN's 4 mm. Roman 22 overprint on the obsolete 23 Cigarettes in 1940 ---

--- as used by "Imperial Tobacco", Montreal [6-10D] ---

The 1940 Budget with its concomitant size reductions made *twenty-three* cigarettes stamp obsolete, and in July 1940 BABN overprinted its remaining stock of the twenty-three cigarettes stamps, using the same 4 mm. Roman format as was used in 1939 for use at *twenty-two* cigarettes as **RC-467**.

To date I have not recorded this BABN overprint as used by "Imperial Tobacco". [**WANTED!**] Thus the illustrated copy comes from Macdonald Tobacco's usage in July 1940.

★**RC-467** - **22** on 23 cigarettes, imperf, the BABN overprint, coded **1-10D / 7-40** by "Macdonald Tobacco" in July 1940

[RC-467]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1940	---	---	---	---	---	---	---	---	---	---	---	---

Probably due to dealer complaints about the odd cents pricing, and in an effort to standardize their production sizes, beginning in February 1941 *twenty-five* cigarettes retailed *in Quebec* at 30¢ and in Ontario *twenty-two* cigarettes were 25¢.

--- the “Imperial Tobacco” 5¢ / EXCISE / TAX surcharge of RC-388 for the Budget of June 1942 ---

When the Budget of June 23rd 1942 under the “Special War Measures Act” imposed an excise tax of 1¢ per five cigarettes or fraction thereof, “Imperial Tobacco” surcharged their remaining imperforate twenty-two cigarette sheets in three lines using a 3½ and 2½ mm. red Gothic **5¢ / EXCISE / TAX** as the company provisional **RC-485**. The uncoded copies are from July 1942, and indicate stamps purchased at the pre-Budget excise rate. The collection ***does not contain*** a dated copy.

★**RC-485** - **5¢ / EXCISE / TAX** on 22 cigarettes, imperf, Imperial Tobacco’s surcharge for the June 1942 Budget

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--- BABN’s 5c. / EXCISE / TAX surcharge of RC-388 for the Budget of June 1942 ---

--- as used by “Imperial Tobacco”, Montreal - [6-10D] ---

At the same time for general distribution under the 1942 Budget BABN surcharged **RC-388** with their three-line 6 and 3 mm. surcharge **5c. / EXCISE / TAX** as **RC-637**.

★**RC-637** - **5c. / EXCISE / TAX** on 22 cigarettes, imperf, coded **BMC / 6-10D** by “Imperial Tobacco” in August 1942

--- the cancellation reads horizontally upright - 9 copies to date ---

[★RC-637]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1942	---	---	---	---	---	---	AMC	BMC	CMC	AMD	BMD	CMD
1943	ANA	BOA	COA	---	---	---	---	---	---	---	---	---

--- the “Imperial Tobacco” Gothic **10c.** / **OO** resurcharge of RC-637 for the March 1943 Budget ---

Under the Budget of March 1943 “Imperial Tobacco” re-surcharged **RC-637** in dark blue ink with their usual 6½ mm. *killer* Gothic **10c.** plus a 4 x 11 mm. killer **OO** as **RC-671**. The initial copies had already been prepared for use in March 1943 (under the June 1942 Budget) and are found pre-coded **COA / 6-10D** in black. The product was thus added *excise tax payable* when delivered for consumption.

Accounting procedures had changed, and Ottawa now supplied tax stamps on demand with payment being made in the following month for stamps requisitioned in the previous month. Thus there was no reason for a company to make its own re-surcharges, except as a stop-gap to keep production moving; to empty its vault of old sheets; or as a service to Ottawa.

The first copy, pre-coded with **COA / 6-10D**, had been already prepared for use under the June 1942 Budget, prior to the company resurcharge.

The second copy was made using sheets in stock when the March 1943 Budget was tabled. The stamp was not code dated and the product was added *excise tax payable* when delivered for consumption.

[★RC-671]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1943	---	---	**COA**	---	---	---	---	---	---	---	---	---

--- the BABN 10c. Gothic resurcharge of RC-637 for the March 1943 Budget ---

--- as used by "Imperial Tobacco", Montreal - [6-10D] ---

When the Budget of March 3rd 1943 doubled the excise tax, BABN re-surcharged sheets of their **5c. / EXCISE / TAX** surcharge of twenty-two cigarettes in dark blue ink with a 6½ or 7 mm. *killer* Gothic **10c.** as the provisional **RC-746**.

★**RC-746** - **10c.** over **5c.** / EXCISE / TAX the BABN re-surcharge coded **AOB / 6-10D** by "Imperial Tobacco" in April 1943

--- the cancellations read horizontally upright - 8 copies to date ---

[★RC-746]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1943	---	---	COA	AOB	BOB	COB	AOC	BOC	COC	AOD	---	---
1944	---	---	---	---	---	---	---	---	---	---	---	---

With the Budget of March 1943 the method of paying excise tax was changed. *Up-front* payment for excise stamps was no longer required, and thus the large companies ceased making their company surcharges and re-surcharges. Imperial used its remaining deep blue surcharge ink for making deep blue code cancellations - as shown above on **RC-746**.

--- the BABN 10c. / EXCISE / TAX surcharge of RC-388 for the Budget of March 1943 ---

--- as used by "Imperial Tobacco", Montreal - [6-10D] ---

For general distribution under the Budget of March 3rd 1943 BABN surcharged the imperforate Series "C" twenty-two cigarettes stamp with their three-line Gothic 6 and 3 mm. **10c. / EXCISE / TAX** as **RC-772**.

★**RC-772** - **10c. / EXCISE / TAX** on 22 cigarettes, imperf, coded **BOB / 6-10D** by "Imperial Tobacco" in May 1943

★**RC-772** - **10c. / EXCISE / TAX** on 22 cigarettes, imperf, coded **6-10D / AOD** by "Imperial Tobacco" for October 1943

*** COC** and **AOD** also occur with a *reversed order* of the cancellation code, reading as **6-10D / AOD**, plus occurring as the normal **AOD / 6-10D**. This *reversed order* coding occurs in September and in October 1943 as an addition to the normal code format. I have no idea to its meaning - if there is a reason.

--- the cancellations read horizontally upright - 36 copies to date ---

[★RC-772]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1943	---	---	---	---	**BOB**	**COB**	**AOC**	**BOC**	**COC**	**AOD**	**BOD**	**COD**
1944	**APA**	**BPA**	**CPA**	**APB**	**BPB**	**CPB**	**APC**	**BPC**	**CPC**	**APD**	**BPD**	**CPD**
1945	**ASA**	**BSA**	**CSA**	**ASB**	**BSB**	**CSB**	**ASC**	**BSC**	**CSC**	**ASD**	**BSD**	**CSD**
1946	**ATA**	**BTA**	---	---	---	---	---	---	---	---	---	---
1947	---	---	---	---	---	---	---	---	---	---	---	---

Use of the twenty-two cigarette stamp seems to cease in March 1946. The size was originally intended for distribution in the Province of Quebec which, on July 1st 1940, had imposed at 10% tobacco tax. The larger twenty-five cigarette package was being sold across Canada. I presume that, in the spring of 1946 with the war over, Quebec had rescinded their tobacco tax.

Under the Budget of March 3rd 1943 *twenty-two* cigarettes were being sold *in Quebec* (with their 10% tobacco tax included) at 40¢ per pack. The size was not restricted to sale in *Quebec*. The "Toronto Star" advertises "British Consols" at twenty-two for 25¢ in September 1941, so under the June 1942 Budget *twenty-two* cigarettes probably sold *in Ontario* at 30¢, and from March 1943 at 35¢.

File path is [c:\ MS - STAMPS \ RC_STAMPS \ 1935 - Series C \ 22 cigarettes \ 6-10D - small],
In MS Word 2007 for Windows 7,
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December 26th 2013, JBH